

VALUE INFORMATION

Market Value

Last Year (2025)	This Year (2026)
270,000	260,000

Market value in Florida is also known as “just value” as provided by the constitution and described in state law. It is the amount a purchaser willing but not obliged to buy would pay to one willing but not obliged to sell, after proper consideration of all eight factors in section 193.011, F.S. Properties are valued as of January 1.

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or you are entitled to an exemption or classification that is not reflected on this notice, **contact your County Property Appraiser at the numbers listed on the included insert.**

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser's office. Your petition must be filed with the Clerk of Value Adjustment Board on or before **5:00 PM September 14, 2026** at 301 N Olive Ave, West Palm Beach, FL 33401.

Taxing Authority	Assessed Value		Exemptions		Taxable Value	
	Last Year	This Year	Last Year	This Year	Last Year	This Year
County Operating	264,968	260,000	50,722	51,411	214,246	208,589
County Debt	264,968	260,000	50,722	51,411	214,246	208,589
County Dependent Dists	264,968	260,000	50,722	51,411	214,246	208,589
Public Schools	264,968	260,000	25,000	25,000	239,968	235,000
Independent Special Dists	264,968	260,000	50,722	51,411	214,246	208,589

Assessed Value is the market value minus any assessment reductions.

Exemptions are specific dollar or percentage amounts that reduce your assessed value.

Taxable Value is the value used to calculate the tax due on your property (Assessed Value minus Exemptions).



Assessment Reductions	Applies To	Value

Properties can receive an assessment reduction for a number of reasons including the Save our Homes Benefit and the 10 % non-homestead property limitation.

Exemptions Applied	Applies To	Exempt Value
Homestead	All Taxing Authorities	25,000
Additional Homestead*	Non-School Taxing Authorities	26,411

Any exemption that impacts your property is listed in this section along with its corresponding exempt value. Specific dollar or percentage reductions in assessed value may be applicable to a property based upon certain qualifications of the property or property owner. In some cases, an exemption's value may vary depending on the taxing authority. The tax impact of an exempt value may also vary for the same taxing authority, depending on the levy (i.e. operating millage vs debt service millage).

* Due to the passage of Amendment 5 in 2024, the amount of the additional homestead exemption will increase with the rate of inflation.

Visit the Palm Beach County Property Appraiser's website for more information: www.pbcpao.gov

SIEGFRIED BAYLEE M &
SIEGFRIED CHRISTOPHER C &
2928 HIDDEN HILLS RD UNIT 1405
WEST PALM BEACH FL 33411-4825

00-42-43-22-21-014-1405 00197 HOMESTEAD



Real Estate Parcel ID: 00-42-43-22-21-014-1405				DO NOT PAY THIS IS NOT A BILL			The taxing authorities, which levy taxes against your property, will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND or ALTER its proposals at the hearing.			
Legal Description: LINKS AT EMERALD DUNES CONDOMINIUM UNIT 1405 BLDG 14										
	COLUMN 1			COLUMN 2			COLUMN 3			See www.pbcpar.org for public hearing updates
Taxing Authority	Your Property Taxes Last Year			Your Property Taxes This Year if no budget change is made			Your Property Taxes This Year if proposed budget change is made			A public hearing on the proposed taxes and budget will be held at the locations and dates below.
*Dependent Special Districts	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	
COUNTY										
County Operating	214,246	4.5000	964.11	208,589	4.2678	890.22	208,589	4.5000	938.65	9/03 5:05 PM (561) 355-3996 301 N Olive Ave 6th Fl WPB 33401
County Debt	214,246	.0330	7.07	208,589	.0210	4.38	208,589	.0210	4.38	
* Fire/Rescue	214,246	3.4581	740.88	208,589	3.2856	685.34	208,589	3.4581	721.32	
* Library Operating	214,246	.5491	117.64	208,589	.5213	108.74	208,589	.5491	114.54	
* Library Debt	214,246	.0000	.00	208,589	.0000	.00	208,589	.0000	.00	
PUBLIC SCHOOLS										
By State Law	239,968	3.0730	737.42	235,000	2.9449	692.05	235,000	3.0390	714.17	9/9 5:05 PM (561) 434-8837 3300 Forest Hill Blvd WPB 33406
By Local Board	239,968	3.2480	779.42	235,000	3.1126	731.46	235,000	3.2480	763.28	
MUNICIPALITY										
INDEPENDENT SPECIAL DISTRICTS										
So. Fla. Water Mgmt. Basin	214,246	.1026	21.98	208,589	.0977	20.38	208,589	.1026	21.40	9/10 5:15 PM (561) 686-8800 3301 Gun Club Rd Bldg WPB 33406
So. Fla. Water Mgmt. Dist.	214,246	.0948	20.31	208,589	.0906	18.90	208,589	.0948	19.77	
Everglades Construction	214,246	.0327	7.01	208,589	.0312	6.51	208,589	.0327	6.82	
FL Inland Navigation District	214,246	.0270	5.78	208,589	.0257	5.36	208,589	.0270	5.63	
Children's Services Council	214,246	.4908	105.15	208,589	.4642	96.83	208,589	.4908	102.38	9/10 5:05 PM (561) 627-3386 1912 NE Jen Bch Blvd Jen Bch 34957 9/10 5:01 PM (561) 740-7000 2300 High Ridge Rd ByntnBch FL33426 9/16 5:15 PM (561) 659-1270 1515 N Flagler Dr Ste 101 WPB 33401
Health Care District	214,246	.6561	140.57	208,589	.6205	129.43	208,589	.6561	136.86	
Total Millage Rate & Tax Amount		16.2652	3,647.34		15.4831	3,389.60		16.2192	3,549.20	** SEE BELOW FOR EXPLANATION
** EXPLANATION OF TAX NOTICE										
COLUMN 1 "YOUR PROPERTY TAXES LAST YEAR" This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.			COLUMN 2 "YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.			COLUMN 3 "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED" This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.				
NON-AD VALOREM ASSESSMENT										
LEVYING AUTHORITY	PURPOSE OF ASSESSMENT		UNITS	RATE	ASSESSMENT	CONTACT NUMBER				
NPB CO. IMPROV DIST 5A	MAINTENANCE		1	330.22	330.22	(561) 624-7830				
SOLID WASTE AUTHORITY OF PBC	GARBAGE SERVICES		1	245.00	245.00	(561) 697-2700				
VISTA COMM DEV DIST DEBT	VISTA CDD DEBT ASSESSMENT		1	734.45	734.45	(561) 630-4922				
VISTA COMM DEV DIST MAINT	VISTA CDD O&M ASSESSMENT		1	112.77	112.77	(561) 630-4922				
Total Non-Ad Valorem Assessment					1,422.44					
Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district. NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.) Non-Ad Valorem Assessments: Non-Ad Valorem assessments are placed on this notice at the request of the respective local governing boards. Your Tax Collector will be including them in the November tax bill. For details on particular Non-Ad Valorem assessments, contact the levying authority shown in the Non-Ad Valorem Assessment section on this page.										